

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

In re: : Bankruptcy No. 23-10106-amc
:
Roxanne Myers : Chapter 13
:
Debtor :

**COMMONWEALTH OF PENNSYLVANIA, DEPARTMENT OF REVENUE'S
OBJECTION TO CONFIRMATION OF DEBTOR'S CHAPTER 13 PLAN
DATED JANUARY 15, 2023**

TO THE HONORABLE ASHELY M. CHAN,
UNITED STATES BANKRUPTCY JUDGE:

The Commonwealth of Pennsylvania, Department of Revenue ("Commonwealth"), by and through its counsel, Brad G. Kubisiak, Deputy Attorney General, Office of Attorney General, does hereby object as a party in interest to confirmation of Debtor's Chapter 13 Plan ("Plan") dated January 15, 2023, as follows:

1. On January 26, 2023, the Commonwealth filed a Proof of Claim for unpaid personal income taxes in the amount of \$11,427.62, of which \$8,195.81 is a secured claim pursuant to 11 U.S.C. § 506(a)(1), \$1,005.88 is a priority claim pursuant to 11 U.S.C. § 507(a)(8) and \$2,225.93 is a general unsecured claim.
2. The Plan fails to provide for payment of the Commonwealth's secured claim, making the Plan not confirmable pursuant to 11 U.S.C. § 1325(a)(5).
3. The Plan fails to provide for payment of statutory interest at the rate of 7% on the Commonwealth's secured claim in violation of 11 U.S.C. § 1325(a)(5) or for the retention of liens throughout the life of the Plan, and it is therefore not confirmable.

4. While the Plan provides for payment of the Commonwealth's priority claim in the amount of \$13,556.72, this amount does not match amounts owed per the Commonwealth's Proof of Claim. The Plan should be amended to provide for the full amount of the Commonwealth's claims per its Proof of Claim.
5. For the foregoing reasons, the Plan does not comply with the applicable provisions of the Bankruptcy Code and cannot be confirmed under 11 U.S.C. § 1325(a)(1).

WHEREFORE, the Commonwealth of Pennsylvania, Department of Revenue respectfully requests this Honorable Court Deny Confirmation of Debtor's Chapter 13 Plan dated January 15, 2023.

Date: March 21, 2023

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Financial Enforcement Section

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CERTIFICATE OF SERVICE

I, Brad G. Kubisiak, hereby certify that *Commonwealth of Pennsylvania, Department of Revenue's Objection to Confirmation of Debtor's Chapter 13 Plan dated January 15, 2023* has been filed electronically on this day, and is available for viewing and downloading from the Court's Electronic Case Filing System. I further certify that I have served the foregoing document via email only on the following:

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Date: March 21, 2023

By: 

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